

Procedural Requirements Checklist

*******Form 6406*******

Use this list to assure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

- ☐ 1. Are the amendments MINOR in nature? (i.e. Form 6406 **may not** be used to amend for law changes or for significant changes to plan benefits or coverage.) For more information, please see **Who May File** in the instructions?
- ☐ 2. Is Form 8717, User Fee for Employee Plan Determination Letter Request, attached to your submission?
- ☐ 3. Is the appropriate user fee for your submission attached to Form 8717?
- ☐ 4. If appropriate, is the Form 2848, Power of Attorney and Declaration of Representative, or a privately designated authorization attached? (For more information, see the **Disclosure Request by Taxpayer** in the instructions.)
- ☐ 5. Is a copy of your plan's latest determination letter, if any, attached?
- ☐ 6. Is the Employer Identification Number (EIN) of the **plan sponsor** (NOT the trust's EIN) entered on line 1b?
- ☐ 7. Does line 4d list the year in which the plan originally became effective?
- ☐ 8. Is page one of the application signed and dated?
- ☐ 9. Have interested parties been given the required notification of this application? (See instructions)
- ☐ 10. Have you included the following information:
 - A copy of the new amendment(s) or adoption agreement;
 - A statement as to how the amendment(s) or new adoption agreement elections affect or change the plan or any other plan maintained by the employer;
 - A copy of the latest determination letter; and
 - A copy of the approval letter if your plan is either a Volume Submitter or a Prototype document?

- ☐ 11. If you answered “Yes” to line(s) 6a and/or 6b, have you included the information requested in the instructions?
- ☐ 12. Have you answered lines 8a and 8b at the top of page two?
- ☐ 13. **For Employee Stock Ownership Plans (ESOP):** Have you attached Form 5309, Application for Determination of Employee Stock Ownership Plan, to your submission?